

114TH CONGRESS
1ST SESSION

H. R. 1104

AN ACT

To amend the Internal Revenue Code of 1986 to provide a deduction from the gift tax for gifts made to certain exempt organizations.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Fair Treatment for
3 All Gifts Act”.

4 **SEC. 2. DEDUCTION FROM GIFT TAX FOR GIFTS MADE TO**
5 **CERTAIN EXEMPT ORGANIZATIONS.**

6 (a) IN GENERAL.—Section 2522(a) of the Internal
7 Revenue Code of 1986 is amended by striking the period
8 at the end of paragraph (4) and inserting a semicolon and
9 by inserting after paragraph (4) the following new para-
10 graph:

11 “(5) an organization described in paragraph
12 (4), (5), or (6) of section 501(c) and exempt from
13 tax under section 501(a).”.

14 (b) EFFECTIVE DATE.—The amendments made by
15 subsection (a) shall apply to gifts made after the date of
16 the enactment of this Act.

17 (c) NO INFERENCE.—Nothing in the amendments
18 made by subsection (a) shall be construed to create any
19 inference with respect to whether any transfer of property
20 (whether made before, on, or after the date of the enact-
21 ment of this Act) to an organization described in para-
22 graph (4), (5), or (6) of section 501(c) of the Internal

- 1 Revenue Code of 1986 is a transfer of property by gift
- 2 for purposes of chapter 12 of such Code.

Passed the House of Representatives April 15, 2015.

Attest:

Clerk.

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